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VIA ELECTRONIC AND OVERNIGHT DELIVERY

May 24, 2006

Ms. Lynn Fabrizio Staff Attorney New Hampshire Public Utilities Commission 21 S. Fruit Street Suite 10 Concord, NH 03301

Re: DM 05-172 Verizon New Hampshire Utility Pole Investigation

Dear Ms. Fabrizio:

Enclosed please find Verizon New Hampshire's supplemental response in Staff Set 3. This filing includes a supplemental response to Staff 3-28.

Thank you for your attention to this matter.

Very truly yours,

/s/ Victor D. Del Vecchio

Victor D. Del Vecchio

Enclosures

cc: Service List (email)